Form **1040C**

U.S. Departing Alien Income Tax Return

OMB No. 1545-0086
7001

Department of the Treasury Internal Revenue Service For tax period or year beginning , 1991, and ending , 19 ... See separate instructions.

1991	
------	--

Number, street, and agt, no or rural route	terr	nal Revenue Service	> :	See separate instruction:	s. ► File in	Duplicate.		
Number, street, and apt. no. or rural route	,	Your first name and initia	I	Last n	ame	•		Your social security number
Your number Spouse's number Name of carrier Name of carrie	1	f a joint return, spouse's	first name and ınitial	Last n	ame			Spouse's social security number
U.S. post office address (city or town, state, and ZIP code) Place of departure	_	Number, street, and apt.	no. or rural route		Passport or alien regi	stration card num	ber	Date of departure
Is your employer willing to furnish a letter guaranteeing that the tax will be paid? Syour employer willing to furnish a letter guaranteeing that the tax will be paid?	•				Your number	Spouse's nu	mber	·
Is your employer willing to furnish a letter guaranteeing that the tax will be paid? 'Yes, 'please attach the letter and leave the remainder of this form blank, except for the signature area on page 2. It Explanation of Status—Resident or Nonresident Allen Check the correct box or boxes below: Note: A nonresident alien who has income from real property may elect to treat this income as effectively connected income. Gair loss on the disposition of a U.S. real property interest by a nonresident alien is effectively connected income or loss. For deta set 1990 Form 1040NR Instructions or Pub. 519. Group II.—Nonresident alien with income effectively connected with a U.S. trade or business. Group III.—Nonresident alien with income effectively connected with a U.S. trade or business. Kind of trade or business or occupation in U.S. ► Do you have a permit to reenter the U.S.? If 'Yes,'' give expiration date ► Have you signed a waiver of rights, privileges, exemptions, and immunities as described in the instructions under "Exceptions?' If 'Yes,'' give date ► If you were employed in the U.S., did you file Form 1078, Certificate of Alien Claiming Residence in the United States? Have you applied for U.S. citizenship? If you filed income tax returns in the U.S., give the following information for 1990: Your U.S. address shown on return ► Taxable income reported Tax paid Balance due Service Center where you filed your return \$ \$ \$ Do you know of any current charges against you concerning your U.S. taxes for any tax period? Yes Text If "Yes," complete lines 11 through 13 below. Are your spouse and any children remaining in the U.S.? Show the approximate value and location in the U.S. of any property held by you: a Real property \$ \$ Balance due Service Center where you filed your return \$ \$ Cach \$ \$ Shows the approximate value and location in the U.S. of any property held by you: a Real property \$ \$ Balance due Service Center where you filed up date for filing a final U.S. income tax return f	1	U.S. post office address (city or town, state, and ZIF	code)				Name of carrier
Is your employer willing to furnish a letter guaranteeing that the tax will be paid? Yes," please attach the letter and leave the remainder of this form blank, except for the signature area on page 2.	np	plete foreign address			Place of departure		Country	y of destination
Explanation of Status—Resident or Nonresident Alien	wł	nat country are you a citiz	ren or subject?	Of what country are you a r	resident?		Date or	which you last arrived in the U.S.
Note: A nonresident alien who has income from real property may elect to treat this income as effectively connected income. Gair loss on the disposition of a U.S. real property interest by a nonresident alien is effectively connected income or loss. For deta see the 1990 Form 1040NR Instructions or Pub. 519. Group II. — Nonresident alien with income effectively connected with a U.S. trade or business. Group III. — Nonresident alien with income not effectively connected with a U.S. trade or business. Kind of trade or business or occupation in U.S. ▶ Visa number and class under which you were last admitted to the U.S. Do you have a permit to reenter the U.S.? If "Yes," give expiration date ▶ Have you signed a waiver of rights, privileges, exemptions, and immunities as described in the instructions under "Exceptions?? If "Yes," give date ▶ If you were employed in the U.S., did you file Form 1078, Certificate of Alien Claiming Residence in the United States? Have you applied for U.S. citizenship? If you filed income tax returns in the U.S., give the following information for 1990: Your U.S. address shown on return ▶ Taxable income reported Tax paid Balance due Service Center where you filed your return \$ \$ Do you know of any current charges against you concerning your U.S. taxes for any tax period?								
Note: A nonresident alien who has income from real property may elect to treat this income as effectively connected income. Gair loss on the disposition of a U.S. real property interest by a nonresident alien is effectively connected income or loss. For deta see the 1990 Form 1040NR Instructions or Pub. 519. Group II. — Nonresident alien with income effectively connected with a U.S. trade or business. Group III. —Nonresident alien with income not effectively connected with a U.S. trade or business. Kind of trade or business or occupation in U.S. ▶ Visa number and class under which you were last admitted to the U.S. ▶ If "Yes," give expiration date ▶ Have you signed a waiver of rights, privileges, exemptions, and immunities as described in the instructions under "Exceptions"? If "Yes," give date ▶ If you were employed in the U.S., did you file Form 1078, Certificate of Alien Claiming Residence in the United States?	a	tt Explanation	of Status—Resi	dent or Nonresident	Alien			
Your U.S. address shown on return Taxable income reported Tax paid Balance due Service Center where you filed your return \$\$ Do you know of any current charges against you concerning your U.S. taxes for any tax period? Yes If "Yes," complete lines 11 through 13 below. Are your spouse and any children remaining in the U.S.? Show the approximate value and location in the U.S. of any property held by you: Real property Real property Stocks and bonds Stocks and bo	2 3 4 5	Note: A nonreside loss on the see the 199. Group II.— Group III.— Kind of trade or be Visa number and Do you have a per If "Yes," give exp Have you signed "Exceptions"? If "Yes," give date If you were employed states? Have you applied	ent alien who has ince disposition of a U.S. 90 Form 1040NR In Resident alien. Nonresident alien with Nonresident alien with usiness or occupation class under which your mit to reenter the U. iration date a waiver of rights, proposed in the U.S., did to the U.S., did to U.S. citizenship?	th income effectively continuous in U.S. u were last admitted to S.? ivileges, exemptions, a you file Form 1078, 0	y a nonresident alien 9. connected with a U.S. ely connected with a lender the U.S. nd immunities as decompositions Certificate of Alien C	trade or busing. J.S. trade or busing. Scribed in the continuous	ness. business instruct	tions under the United
Taxable income reported Tax paid Balance due Service Center where you filed your return S	}							
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$								
Do you know of any current charges against you concerning your U.S. taxes for any tax period? Do you plan to return to the U.S.? If "Yes," complete lines 11 through 13 below. Are your spouse and any children remaining in the U.S.? Show the approximate value and location in the U.S. of any property held by you: Real property By Stocks and bonds C Cash C Cash C Cash S S S S S S S S S S S S S S S S S S S		Taxable income rep	oorted 1	ax paid	Balance due	Servi	ce Cente	r where you filed your return
Do you plan to return to the U.S.? If "Yes," complete lines 11 through 13 below. Are your spouse and any children remaining in the U.S.? Show the approximate value and location in the U.S. of any property held by you: a Real property \$ b Stocks and bonds \$ c Cash C Cash S If you will not return before (a) the due date for filing a final U.S. income tax return for the current year, or (b) the due date for filing final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and property are the preceding year, what arrangements have you made to file the final income tax return(s) and property are the preceding year, what arrangements have you made to file the final income tax return(s) and property are the preceding year, what arrangements have you made to file the final income tax return(s) and property are the property are		\$	 \$					
If "Yes," complete lines 11 through 13 below. Are your spouse and any children remaining in the U.S.? Show the approximate value and location in the U.S. of any property held by you: a Real property b Stocks and bonds c Cash d Other (specify) If you will not return before (a) the due date for filing a final U.S. income tax return for the current year, or (b) the due date for filing final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and property are property to the due date for filing a final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and property the current year, or (b) the due date for filing a final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and property the current year, or (b) the due date for filing final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and property the U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and property the U.S. income tax return for the current year, or (b) the due date for filing the unit of the property the U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and property the unit of t		Do you know of ar	ny current charges ag	gainst you concerning y	our U.S. taxes for any	tax period?		L Yes L No
Are your spouse and any children remaining in the U.S.? Show the approximate value and location in the U.S. of any property held by you: Real property Real property Significantly Significant Sig	,							L. Yes L. No
Show the approximate value and location in the U.S. of any property held by you: A Real property								□ Ves □ Ne
a Real property \$; b Stocks and bonds . \$; c Cash . \$; d Other (specify) ► \$; If you will not return before (a) the due date for filing a final U.S. income tax return for the current year, or (b) the due date for filing final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and property \$;		Show the approxim	nu any chilaren rema	inning in the U.S.!	roperty held by your			Tes . 140
a Real property {				dr.				
c Cash	ē	Real property		· · • •				
c Cash	ŀ	Stocks and bonds		· · \$. 	
d Other (specify) \$; If you will not return before (a) the due date for filing a final U.S. income tax return for the current year, or (b) the due date for filing final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and procedure tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and procedure tax return for the preceding year, what arrangements have you made to file the final income tax return for the preceding year.	(Cash		\$	_;			
If you will not return before (a) the due date for filing a final U.S. income tax return for the current year, or (b) the due date for filing final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and procedure tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and procedure tax return for the preceding year, what arrangements have you made to file the final income tax return for the preceding year.	(Other (specify)	>	\$;			
final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and procedure of the preceding year.		If you will not retu	ırn before (a) the due	date for filing a final U	J.S. income tax return	n for the curre	nt year,	or (b) the due date for filing a
the tay/as/2		final U.S. income	tax return for the pr	eceding year, what arra	angements have you	made to file	the final	income tax return(s) and pay
the tax(es)? ▶		the tax(es)?						

Page	

Par Group	_		Exemptions —If you are a resident alien, you may claim the	same exen	nptions allowed U.S. citizen:	s on Fo	rm 1040 or F	Form 1040A.			
Group Group			 If you are a nonresident alien with income ef the Republic of Korea, or U.S. Nationals (Ame —If you are a nonresident alien with income not 	erican Sam	noans), see Pub. 519 or the	1990	Form 1040N	R Instructions.)		ico, Japar	
		1	Yourself Caution: If your parent (or someone else	le) can cla	Spouse Spouse sim you as a dependent on	his or	her 1991 ta	ax return,	No. of boxes checked on 1a and 1b		
		-	do not check box 1a. c Dependents: (1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number		(4) Dependent's relationship to you	(5) No. of months lived in your home in 1991	No. of your children on 1c who: • lived with you		
		-							didn't live with you due to divorce or separation		
		-							No. of other dependents on 1c		
		•	d If your child didn't live with you but is clair Total number of exemptions claimed .	ned as yo	our dependent under a pro	-198! · ·	5 agreemen	t, check here ►	Add numbers entered on lines above	<u> </u>	
Par	t I	Ш	Figuring Your Income Tax				·	·			
Income		1 2	Total income (from page 3, Schedule Adjustments. (See instructions and at	tach ap	propriate form or state	nent.)		2 3		
- 1	+	3							4		
Groups I and II	5	4 5	Tax (from page 4, Schedule D, line 6 of Additional taxes. (See instructions and						5		
ᇗ	1	6							6		
525		7 8	Credits. (See instructions and attach	appropri	ate form or statement.) .			7 8		
Г		9	Other taxes. (See instructions and att	ach app	ropriate form.)				9		
┸		10	Tax for Group I or II. Add lines 8 and 9	<u> </u>				· · · · · · · ·	10		
Group III			Total income (from page 3, Schedule								
5			Tax (30% of line 11). (If less than 309	13							
7	Τ	13 14	Total tax. Add lines 10 and 12 U.S. income tax paid or withheld at line 4, column (c) or withheld from Fo	source	(from page 3, Schedu	le A,	14				
Summary Payments		15					15				
בון <u>פֿ</u>	3		Other payments (specify)				16		W//////		
× ا			Total payments. Add lines 14 throug	h 16 .					17		
<u>r</u>			If line 13 is larger than line 17, enter If line 17 is larger than line 13, enter	Overpa	yment. Any overpaym	ent o	f tax will be	e refunded only	18		
 Note	<u> </u>	A F	when you file your final return for the Form 1040C is not a final return. Yo						19 fter your normal t	tax yea	
		ene	ds. (See Final Return Still Required in Under penalties of perjury, I declare that I had they are true, correct, and complete. Declarate	the inst	ructions.)	ung sc	hedules and s	tatements, and to the	best of my knowledge a		
Plea		.	they are true, correct, and complete. Declarat	ion or prep	oarer (other than taxpayer) is	l seu (on an imorma	tion of which preparer	nas any knowledge.		
ica Sign		5									
lere			Your signature (A return made by an agent must be acco	mnanied l	Date		Spouse's signal had income		, BOTH must sign even	if only one	
				inpanieu i	by a power of attorney.)	Dat			Preparer's social sec	urity no.	
aid		!-	Preparer's signature					Check if self-employed			
Preparer's Use Only			rirm's name (or	vours if self-employed)							
		_	and address					ZIP code			
his c	ert	tifies	s that the above individual(s) has satisfied all th all information available to me at this date. This ce	e requiren	ertificate of Complinents of the Internal Revenue ffective for the tax period			ernal Revenue Regula	itions relating to depart	ing aliens	
			, 1991, and ending			, c	or the tax year	ended	, 19		
							(Distri	ict Director of Internal	Revenue)		
ate			, 19 By	·							

Schedule A	Schedule of Inco	ome (Do no	t includ	е ехе	mpt income o	on line	s 1 throu	gh 4.)						
1		(b) Nature of in			(c) Amount of	U.S.	(4) 5						ncome	
(a) Payer of income		salary, wages, taxable interest, dividends, rents, alimony received, etc.)			income tax paid or withheld at source		(d) Resident alien income			(e) Effectively connected with U.S. trade or busir	а	(f) Not effectively connected with a U.S. trade or business**		ā
									_		ļ			_
						_			_				-	+-
									-		-			-
						-			_					-
O Not well 25	(0-11-1-1	D (F 104)	<u>,, </u>	2					_					NIIIII
	any, from Schedule I any, from Schedule I	•	- 1	3		_								
_	iny, ironi scriedule i		: :	4					,,,,,,,					
	erest income. (Do not inc			5										Ī
1040) or o [*] ** Including a	tumn (e): (1) salary ar ther appropriate busin limony received. ny U.S. income tax th Gains and Losse	ess schedule; a nat was paid o	and (3) arwithhe	iny oti	income in col	umn (c), lines 1	throug	h 3.	i. trade or busing Not Effective	ess.			rorn
	With a U.S. Trac	de or Busine	ess (Ca	pitai	gains and ii	ncom	e other t	han ca	apit	al gains)				fron
sources in the U.S gains in Schedule	lete this schedule if yo S. that are not effecti A, column (c), line 3	vely connected	with a	Ü.S. t	rade or busine	ess. (Ir	clude any	Ü.S. ii	icon	ne tax that was	paid	or w	ithheld on	hese
(If necess	property and description ary, attach statement of details not shown below.)	'i	(b) Date acquired (mo., day, yr.)		(c) Date (mo., da		(d) S	(d) Sales price		(e) Cost or other basis		(f) Gain or (li subtract (e) fro		
												<u> </u>		Τ
														1
											_	-		-
									-		\perp			-
									-		-	+		-
						· · · · · · · · · · · · · · · · · · ·					_	+		<u> </u>
											\top			
														1
	nter in Schedule A, I		ı (f)) .					• •	•		12	2		
Schedule C				al1 a	A	\				o dodustions	ماامید	able.	on Sahadu	ulo A
(Form 1040). If you are a trade or busines. Thefts, to support U.S. trade or bu	resident alien repor nonresident alien re ss income and not o ort casualty or theft siness income. nonresident alien re	eporting incordeducted else losses showr	me in S ewhere n below	ched (see . Cas	ule A, columi Schedule A ualty or theft	n (e), (Fori losse	you may n 1040N s and cha	claim (R)). Y rritable	only ou s cor	deductions th should file For ntributions do	at a m 4 not l	re cor 684 , nave t	nnected to Casualties to be relate	U.S. and
1 (2	Nature of deduction erest, taxes, contributions		(b) Amoun deductio		nt of		(c) Nature of deduction (c) Nature (c)			uction		(d) Amount of deduction		
											士			
											\perp			
											+			
											\dashv			
										.,	+			-
											_			
Schedule D Part III, line	ed deductions. Add , line 2 or line 8, w e 3) is more than for the amount to e	hichever app \$100,000 (r	lies. Ca nore th	utior an \$	ı: If your adjı 50,000 if m	usted arried	gross inco I filing se	ome (f eparate	rom ly),	page 2, see the				

Sc	Schedule D Tax Computation							
Tax	for Resident Alien—Group I Only (For description of groups, see page 1, Part I, line 1.)							
1	Enter amount from page 2, Part III, line 3	1						
2	If you itemize deductions, enter amount from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040)). If you do not plan to itemize deductions, enter your standard deduction (see Standard Deduction on page 4 of the instructions).	2						
3	Subtract line 2 from line 1	3						
4	Exemptions. Multiply \$2,150 by the total number of exemptions claimed on page 2, Part II, line 1e. But if line 1 above is more than \$75,000, see the instructions for the amount to enter	4						
5	Taxable income. Subtract line 4 from line 3	5						
6	Tax. Figure your tax on the amount on line 5 by using the 1991 Tax Rate Schedules on page 4 of the instructions. Enter the tax here and on page 2, Part III, line 4	6						
— Tax	of for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Business—G	iroup II On	ly					
	,							
7	Enter amount from page 2, Part III, line 3	7						
8	Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR))	8						
9	Subtract line 8 from line 7	9						
10	Exemptions. Multiply \$2,150 by the total number of exemptions claimed on page 2, Part II, line 1e. But if line 7 above is more than \$75,000, see the instructions for the amount to enter	10						
11	Taxable income. Subtract line 10 from line 9	11						
12	Tax. Figure your tax on the amount on line 11 by using the 1991 Tax Rate Schedules on page 4 of the instructions. Enter the tax here and on page 2, Part III, line 4 ▶	12						